

REFERENCE TITLE: tax credit; character education providers

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

HB 2391

Introduced by
Representatives Pierce, Nelson, Stump: Allen J, Jones, Nichols, Yarbrough

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 12, SECTION 1, CHAPTER 264, SECTION 1, CHAPTER 316, SECTION 2 AND CHAPTER 317, SECTION 10; REPEALING SECTION 43-222, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 292, SECTION 1; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1085; RELATING TO INDIVIDUAL INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 43-222, Arizona Revised Statutes, as amended by
3 Laws 2005, chapter 12, section 1, chapter 264, section 1, chapter 316,
4 section 2 and chapter 317, section 10, is amended to read:

5 43-222. Income tax credit review schedule

6 Each year the joint legislative income tax credit review committee
7 shall review the following income tax credits:

8 1. In 2005, sections 43-1087, 43-1088 and 43-1175.

9 2. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02,
10 43-1090, 43-1176 and 43-1181.

11 3. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165,
12 43-1166, 43-1167 and 43-1169.

13 4. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and
14 43-1178.

15 5. In 2009, sections 43-1076, 43-1081.01, 43-1083, 43-1084, 43-1162
16 and 43-1170.01.

17 6. In 2010, sections 43-1075, ~~and 43-1163.~~

18 ~~7. In 2010, sections 43-1079.01, and 43-1090.01, 43-1163, 43-1167.01~~
19 AND 43-1182.

20 8. 7. In 2011, section SECTIONS 43-1074.02 AND 43-1085.

21 Sec. 2. Repeal

22 Section 43-222, Arizona Revised Statutes, as amended by Laws 2005,
23 chapter 292, section 1, is repealed.

24 Sec. 3. Title 43, chapter 10, article 5, Arizona Revised Statutes, is
25 amended by adding section 43-1085, to read:

26 43-1085. Credit for character education service providers:
27 definition

28 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2006, A
29 CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR THE AMOUNT OF
30 ANY FEES OR CASH CONTRIBUTIONS MADE BY A TAXPAYER DURING THE TAXABLE YEAR TO
31 A CHARACTER EDUCATION SERVICE PROVIDER, BUT NOT EXCEEDING:

32 1. TWO HUNDRED DOLLARS FOR A SINGLE INDIVIDUAL OR A HEAD OF HOUSEHOLD.

33 2. FOUR HUNDRED DOLLARS FOR A MARRIED COUPLE FILING A JOINT RETURN.

34 B. A HUSBAND AND WIFE WHO FILE SEPARATE RETURNS FOR A TAXABLE YEAR IN
35 WHICH THEY COULD HAVE FILED A JOINT RETURN MAY EACH CLAIM ONLY ONE-HALF OF
36 THE TAX CREDIT THAT WOULD HAVE BEEN ALLOWED FOR A JOINT RETURN.

37 C. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER
38 THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS
39 TITLE, THE AMOUNT OF THE CLAIM NOT USED TO OFFSET TAXES UNDER THIS TITLE MAY
40 BE CARRIED FORWARD FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE YEARS AS A
41 CREDIT AGAINST SUBSEQUENT YEARS' INCOME TAX LIABILITY.

42 D. FOR THE PURPOSES OF THIS SECTION, "CHARACTER EDUCATION SERVICE
43 PROVIDER" MEANS ANY PROVIDER WHO HAS BEEN PREAPPROVED BY THE ARIZONA K-12
44 CENTER AT NORTHERN ARIZONA UNIVERSITY TO PROVIDE CHARACTER EDUCATION SERVICES
45 IN THIS STATE.

1 Sec. 4. Purpose

2 Pursuant to section 43-223, Arizona Revised Statutes, the legislature
3 enacts section 43-1085, Arizona Revised Statutes, as added by this act, to
4 provide the youth in this state an opportunity to attend character education
5 programs.